

Assembly Bill No. 563

CHAPTER 320

An act to add Section 408.4 to the Revenue and Taxation Code, relating to taxation.

[Approved by Governor September 26, 2011. Filed with Secretary of State September 26, 2011.]

LEGISLATIVE COUNSEL'S DIGEST

AB 563, Furutani. Property taxation: assessor: disclosure: appraisal information.

Existing property tax law requires the assessor to disclose certain appraisal information to specified state and local agencies, including, among others, the county recorder when conducting an investigation to determine whether a documentary transfer tax is imposed, and requires certain state agencies to reimburse the assessor for any costs incurred in disclosing this information.

This bill would expand the list of local agencies the assessor is required to disclose certain appraisal information to, to include designated employees of a city's finance office when conducting an investigation to determine whether a documentary transfer tax should be imposed for an unrecorded change in control or ownership of property, and would also require the city to reimburse the assessor for any costs incurred in disclosing this information. This bill would require the designated employee of a city's finance office to certify to the assessor, under penalty of perjury, that he or she needs the information to assist with the preparation and enforcement of the Documentary Transfer Tax Act and that the information provided to him or her that is not public record and that is not open to public inspection shall not become public record and shall not be open to public inspection.

By expanding the crime of perjury, and by imposing additional duties on county officials with respect to the disclosure of certain information, this bill would impose a state-mandated local program.

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that no reimbursement is required by this act for a specified reason.

The people of the State of California do enact as follows:

SECTION 1. Section 408.4 is added to the Revenue and Taxation Code, to read:

408.4. (a) The assessor shall disclose information, furnish abstracts, or permit access to all records in his or her office to designated employees of a city's finance office when conducting an investigation to determine whether a documentary transfer tax should be imposed for an unrecorded change in control or ownership of property.

(b) Upon the written request of a designated employee of a city's finance office, the assessor shall provide to the designated employee of a city's finance office information for the preparation and enforcement of Part 6.7 (commencing with Section 11901) of Division 2. The information provided by the assessor shall not include social security numbers. The designated employee of a city's finance office shall, under penalty of perjury, certify to the assessor that he or she needs the information to assist with the preparation and enforcement of Part 6.7 (commencing with Section 11901) of Division 2 and that the information provided pursuant to this subdivision that is not public record and that is not open to public inspection shall not become public record and shall not be open to public inspection.

(c) Whenever the assessor discloses information, furnishes abstracts, or permits access to records in his or her office to designated employees of a city's finance office pursuant to this subdivision, the city shall reimburse the assessor for any costs incurred as a result thereof.

SEC. 2. No reimbursement is required by this act pursuant to Section 6 of Article XIII B of the California Constitution for certain costs that may be incurred by a local agency or school district because, in that regard, this act creates a new crime or infraction, eliminates a crime or infraction, or changes the penalty for a crime or infraction, within the meaning of Section 17556 of the Government Code, or changes the definition of a crime within the meaning of Section 6 of Article XIII B of the California Constitution.

Moreover, for certain other costs that may be incurred by a local agency, in that regard, this act provides for reimbursement to a local agency in the form of additional revenues that are sufficient in amount to fund the new duties established by this act, within the meaning of Section 17556 of the Government Code.